

Amendments to the Specification

Please amend the title as follows:

A METHOD OF MANUFACTURING A SEMICONDUCTOR DEVICE INCLUDING
A MOSFET WITH NITRIDE SIDEWALLS HAVING THICK INSULATING LAYER
UNDER GATE SIDE WALLS

Please replace the paragraph beginning on page 2, line 12 with the following amended paragraph:

An object of the present invention is to provide a method of manufacturing a reliable semiconductor device[[,]] ~~and to provide a method for manufacturing the same.~~

Please insert the following paragraph after the paragraph beginning on page 2, line 12:

According to the aspect of the present invention, a semiconductor substrate is prepared. Next, a gate insulating layer is formed on the semiconductor substrate. A lower gate electrode layer and a cap gate layer are formed on the gate insulating layer. The lower gate electrode layer and the cap gate layer are patterned to form a gate electrode structure. An LDD region is formed on the semiconductor substrate. An oxide layer is formed on the gate electrode structure and the semiconductor substrate. A thickness of the oxide layer is greater than a thickness of the gate insulating layer.

Next, a nitride layer is formed on the oxide layer. Finally, the oxide layer and the nitride layer are etched to form a nitride sidewall spacer on the gate electrode structure through the oxide layer.

Please delete the paragraph beginning on page 2, line 14 in its entirety.

Please delete the paragraph beginning on page 2, line 22 in its entirety.

Please delete the abstract in its entirety.

Please insert the following abstract:

A method of manufacturing a semiconductor device includes providing a semiconductor substrate, and then forming a gate insulating layer on the semiconductor substrate. A lower gate electrode layer and a cap gate layer are formed on the gate insulating layer. The lower gate electrode layer and the cap gate layer are patterned to form a gate electrode structure. An LDD region is formed on the semiconductor substrate. An oxide layer is formed on the gate electrode structure and the semiconductor substrate. A thickness of the oxide layer is greater than a thickness of the gate insulating layer. Next, a nitride layer is formed on the oxide layer. Finally, the oxide layer and the nitride layer are etched to form a nitride sidewall spacer on the gate electrode structure through the oxide layer.